

the duties laid on the other enumerated articles in your bill, except billiard tables, we agree that clocks and mahogany furniture, looking glasses, and ready made cloaths and apparel, should be retained at the five per cent, ad valorem, and that all other articles of this class in your bill should fall under the two and a-half per cent duty. The duty on horses is proper in our opinion, with an exception as to stud horses and brood mares, which will be necessary to improve the breed of this useful animal, and prevent it from degenerating. We think billiard tables, being an article not easily concealed, and deserving the discouragement of the legislature, ought to pay a duty of fifteen pounds each. It appears to us that rum, or other distilled spirit made in any of the United States, and imported into this state, ought to bear an equal duty with the same article brought from any other part of the world, both because, without this provision, we are apprehensive the duty on all spirits will be evaded, and because it is good policy to decrease the importation and use of this article, so extremely pernicious to our citizens, and the spirit distilled in America being generally more noxious than what is made elsewhere, there is the stronger reason to impose a duty on it; indeed we would agree to a much higher duty upon distilled spirit than is proposed by your bill, but we fear this would introduce smuggling, and that we should fail in our object. We are of opinion, that salt ought to pay a duty of six-pence per bushel, with this proviso, that a duty equal, or within two-pence per bushel of what is imposed in this state, be laid in the states of Virginia, Delaware and Pennsylvania, of which the governor to be requested to make inquiry, and signify the result to the several naval officers, who shall collect the said duty upon the governor's certificate that duties are laid as aforesaid in the said states, otherwise not. It appears to us that the premium given upon the importation of money will not be an inducement to bring any into the state, but that under this part of the act persons may, by fraud, derive a benefit to themselves, without complying with the intention of the legislature; we therefore think that this clause ought to be struck out. We think the time for redeeming goods taken, in the case mentioned in the ninth page of your bill, is too short; we propose, it be extended to ten days. It is the opinion of this house, that allowing drawbacks upon the exportation of foreign merchandise, is liable to be abused, and that no commercial advantages can be expected to be derived to the state from this encouragement to export, which will in any degree compensate for the loss of revenue by claims of the drawbacks. It can never be the interest of any neighbouring state to import from this state, if the business is fairly conducted; if indeed a drawback is given here, and the duty is evaded when the goods are carried in small vessels to a neighbouring state, it may induce their traders to import into our ports, but as this practice may be reciprocal, we shall gain nothing by it, and if we did, we esteem it inconsistent with principles which ought to govern the legislature, to countenance such evasions. We therefore disagree to the part of your bill allowing drawbacks, and to those parts which are connected with it. We think the duties ought to be paid into the treasury by the naval officers quarterly, money is much wanted; and the advantages to the state of a speedy receipt, much overbalances the trouble to the officers occasioned by this alteration. To execute your intention of collecting duties upon articles brought into the state by land, it will be necessary that an officer be appointed for such places upon the eastern shore as are most convenient to the land communications between Pennsylvania, Delaware, and this state, and that all goods brought into this state by land, should be entered with one of those officers, and the duties paid, or secured to be paid, and to give the officers power to seize any goods which may pass by the places where such offices may be kept, or which may be carried out of the usual tract of communication to evade entry; if these provisions are not made, laying the duty will be fruitless. It is represented to this house, that the payment of duties is often evaded by goods being taken from large into small vessels, and landed from such small vessels; a provision ought to be made to guard against this fraud, and we submit whether a forfeiture of goods and vessels would not be a proper penalty to prevent the practice.

There are several small alterations necessary to make the language of the bill correspond with the design, to wit, in the 1st page and 6th line, after "state" insert "by water or land." In the 6th page and 1st line, after "landed," insert "exposed to sale." In the 7th page, 2d line, after "state" insert "as aforesaid." In same page, 4th line, after "arrive" insert "or the place where the goods may pass." In the 13th page, 4th line, after "state" insert "or brought as aforesaid." In the 14th page, 3d line, strike out "or" and insert "and."

Being desirous of avoiding all discussions upon the point of privilege, we have chosen to point out our objections to your bill by this mode of communication, rather than by proposing amendments in the usual way, and shall be very glad if you should approve our propositions, and send us a bill drawn conformably to them, that we may have an opportunity of passing it, by which the great objections to the present act for imposing duties will be removed; but if the alterations and additions which we have proposed are not in substance adopted, we shall be constrained to dissent to your bill, and have sent it for reconsideration,

By order,

J. DORSEY, clk.

Which was read.

On the second reading the petition of Frederick Green, the question was put, That the house reject the said petition? Resolved in the affirmative.

The supplement to the act, entitled, An act to prevent the exportation of unmerchantable tobacco, was read the second time and passed, sent to the senate by Mr. Waggaman.

The house adjourns till to-morrow morning 9 o'clock.

SATUR-